



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**50 Teton 0940 Choteau Public Schools**

#### 0883 Choteau Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,287,533.13	1,287,533.13	0.00	0.00	0.00	0.00
21XX Support Services - Students	200,588.24	200,588.24	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,791.25	2,791.25	0.00	0.00	0.00	0.00
222X Educational Media Services	5,686.07	5,686.07	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	61,050.14	61,050.14	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	103,463.64	103,463.64	0.00	0.00	0.00	0.00
25XX Support Services - Business	98,869.04	4,704.00	94,165.04	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	267,843.97	267,843.97	0.00	0.00	0.00	0.00
27XX Student Transportation Services	141,135.17	141,135.17	0.00	0.00	0.00	0.00
31XX Food Services	60,855.14	60,855.14	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,823.86	1,823.86	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	29,986.95	29,986.95	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	22,795.00	0.00	0.00	22,795.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	105,907.34	0.00	0.00	105,907.34	0.00	0.00
<b>Totals</b>	2,390,328.94	2,167,461.56	94,165.04	128,702.34	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,390,328.94					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**50 Teton 0940 Choteau Public Schools**

**0884 Choteau H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	901,281.92	901,281.92	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,435.00	2,435.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	643.98	643.98	0.00	0.00	0.00	0.00
222X Educational Media Services	6,492.70	6,492.70	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	42,369.18	42,369.18	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	144,194.97	144,194.97	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	560.12	0.00	560.12	0.00	0.00	0.00
25XX Support Services - Business	67,418.96	3,256.00	64,162.96	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	212,786.20	212,786.20	0.00	0.00	0.00	0.00
27XX Student Transportation Services	325,720.64	164,220.64	0.00	161,500.00	0.00	0.00
34XX Extracurricular - Activities	25,087.78	25,087.78	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	108,537.04	108,537.04	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,110.00	0.00	0.00	5,110.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,438.96	0.00	0.00	4,438.96	0.00	0.00
<b>Totals</b>	1,847,077.45	1,611,305.41	64,723.08	171,048.96	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,847,077.45					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
LE 0883 Choteau Elem				Indirect/Direct 94,165.04 / 2,167,461.56	4.34%	
LE 0884 Choteau H S				Indirect/Direct 64,723.08 / 1,611,305.41	4.02%	

  

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0883 Choteau Elem	0.0333	0.0347	0.0369	0.0369	4.34%
	0884 Choteau H S	0.0333	0.0347	0.0369	0.0369	4.02%

  

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0883 Choteau Elem	0.0409	0.0347	0.0369	0.0000	
	0884 Choteau H S	0.0409	0.0347	0.0369	0.0000	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0883 Choteau Elem	0.0409	0.0347	0.0369	0.0369	
	0884 Choteau H S	0.0409	0.0347	0.0369	0.0369	

  

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0883 Choteau Elem	3.66%	
	0884 Choteau H S	3.60%	

  

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0940 Choteau Public Schools	<b>3.63%</b>	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**50 Teton 0945 Bynum Elementary**

#### 0889 Bynum Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	215,906.58	215,906.58	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	8,660.26	8,660.26	0.00	0.00	0.00	0.00
222X Educational Media Services	465.31	465.31	0.00	0.00	0.00	0.00
25XX Support Services - Business	14,410.79	1,135.00	13,275.79	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	22,283.94	22,283.94	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,376.68	1,376.68	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,630.88	0.00	0.00	3,630.88	0.00	0.00
<b>Totals</b>	266,734.44	249,827.77	13,275.79	3,630.88	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	266,734.44					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0889 Bynum Elem</b>	Indirect/Direct	13,275.79 / 249,827.77	5.31%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0889 Bynum Elem	0.0363	0.0350	0.0349	0.0373	5.31%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0889 Bynum Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0889 Bynum Elem	0.0363	0.0350	0.0349	0.0373	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0889 Bynum Elem				3.74%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>		<u>2018</u>	<u>SS Reclaasified Rate</u>
0945 Bynum Elementary		<b>3.74%</b>	

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

**50 Teton 0946 Fairfield Public Schools**

### 0890 Fairfield Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	989,977.38	989,977.38	0.00	0.00	0.00	0.00
21XX Support Services - Students	27,720.92	27,720.92	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	250.00	250.00	0.00	0.00	0.00	0.00
222X Educational Media Services	122,905.19	122,905.19	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	57,947.17	57,947.17	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	141,931.79	141,931.79	0.00	0.00	0.00	0.00
25XX Support Services - Business	57,664.31	5,264.78	52,399.53	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	192,835.44	183,036.44	0.00	9,799.00	0.00	0.00
27XX Student Transportation Services	200,630.38	110,380.38	0.00	90,250.00	0.00	0.00
34XX Extracurricular - Activities	2,520.78	2,520.78	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	40,484.65	40,484.65	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,997.02	0.00	0.00	6,997.02	0.00	0.00
<b>Totals</b>	1,841,865.03	1,682,419.48	52,399.53	107,046.02	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,841,865.03					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**50 Teton 0946 Fairfield Public Schools**

#### 0891 Fairfield H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	727,020.99	727,020.99	0.00	0.00	0.00	0.00
21XX Support Services - Students	57,208.76	57,208.76	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	254.79	254.79	0.00	0.00	0.00	0.00
222X Educational Media Services	105,900.39	105,900.39	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	59,368.87	59,368.87	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	148,666.70	148,666.70	0.00	0.00	0.00	0.00
25XX Support Services - Business	57,631.86	5,264.79	52,367.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	183,707.72	183,707.72	0.00	0.00	0.00	0.00
27XX Student Transportation Services	202,116.97	111,866.97	0.00	90,250.00	0.00	0.00
31XX Food Services	132,066.29	132,066.29	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	18,604.00	18,604.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	144,701.52	144,701.52	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,862.78	0.00	0.00	1,862.78	0.00	0.00
<b>Totals</b>	1,839,111.64	1,694,631.79	52,367.07	92,112.78	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,839,111.64					

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## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

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	LE 0890 Fairfield Elem	Indirect/Direct	52,399.53 / 1,682,419.48	3.11%				
	LE 0891 Fairfield H S	Indirect/Direct	52,367.07 / 1,694,631.79	3.09%				
Line B Preliminary Indirect Cost Rates	LE			2014	2015	2016	2017	2018
	0890 Fairfield Elem			0.0485	0.0476	0.0450	0.0446	3.11%
	0891 Fairfield H S			0.0485	0.0476	0.0450	0.0446	3.09%
Line C Approved Indirect Cost Rates	LE			2014	2015	2016	2017	2018
	0890 Fairfield Elem			0.0000	0.0000	0.0000	0.0000	
	0891 Fairfield H S			0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2014	2015	2016	2017	2018
	0890 Fairfield Elem			0.0485	0.0476	0.0450	0.0446	
	0891 Fairfield H S			0.0485	0.0476	0.0450	0.0446	
Line E Five Year Average with 5% Discount	LE						2018	LE Reclaasified Rate
	0890 Fairfield Elem						4.12%	
	0891 Fairfield H S						4.12%	
Line F Average of LE's contained under one School System Code (SS)							2018	SS Reclaasified Rate
	0946 Fairfield Public Schools			Your Preliminary Rate by School System (SS) is:			4.12%	
This same rate is applied to both EL and HS in the same SS								

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

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## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**50 Teton 0948 Power Public Schools**

#### 0894 Power Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	535,007.65	508,447.69	0.00	26,559.96	0.00	0.00
21XX Support Services - Students	10,188.56	10,188.56	0.00	0.00	0.00	0.00
22XX Educational Media Services	18,176.59	18,176.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	59,027.11	59,027.11	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	8,236.15	8,236.15	0.00	0.00	0.00	0.00
25XX Support Services - Business	75,831.97	10,228.76	65,603.21	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	103,429.06	103,429.06	0.00	0.00	0.00	0.00
27XX Student Transportation Services	37,811.31	37,811.31	0.00	0.00	0.00	0.00
31XX Food Services	27,353.28	27,353.28	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,330.02	2,330.02	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	20,846.89	20,846.89	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	5,836.02	0.00	0.00	0.00	5,836.02	0.00
<b>Totals</b>	904,074.61	806,075.42	65,603.21	26,559.96	5,836.02	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	904,074.61					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

**50 Teton 0948 Power Public Schools**

### 0895 Power H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	447,479.13	411,175.97	0.00	36,303.16	0.00	0.00
21XX Support Services - Students	10,395.86	10,395.86	0.00	0.00	0.00	0.00
222X Educational Media Services	9,280.45	9,280.45	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	58,159.16	58,159.16	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	8,466.91	8,466.91	0.00	0.00	0.00	0.00
25XX Support Services - Business	83,774.95	10,228.75	73,546.20	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	87,838.79	87,838.79	0.00	0.00	0.00	0.00
27XX Student Transportation Services	19,742.45	19,742.45	0.00	0.00	0.00	0.00
31XX Food Services	22,756.85	22,756.85	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	20,754.61	20,754.61	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	53,882.01	53,882.01	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	5,607.68	0.00	0.00	0.00	5,607.68	0.00
<b>Totals</b>	828,138.85	712,681.81	73,546.20	36,303.16	5,607.68	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	828,138.85					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A			2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0894 Power Elem	Indirect/Direct 65,603.21 / 806,075.42	8.14%		
	LE 0895 Power H S	Indirect/Direct 73,546.20 / 712,681.81	10.32%		

  

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0894 Power Elem	0.0553	0.0545	0.0558	0.0546	8.14%
	0895 Power H S	0.0553	0.0545	0.0558	0.0546	10.32%

  

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0894 Power Elem	0.0000	0.0000	0.0000	0.0000	
	0895 Power H S	0.0000	0.0000	0.0000	0.0000	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0894 Power Elem	0.0553	0.0545	0.0558	0.0546	
	0895 Power H S	0.0553	0.0545	0.0558	0.0546	

  

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0894 Power Elem	5.73%	
	0895 Power H S	6.14%	

  

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0948 Power Public Schools	5.94%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

50 Teton 0949 Golden Ridge Elementary

### 0896 Golden Ridge Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	223,342.94	223,342.94	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,540.06	6,540.06	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	353.00	353.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	16,794.16	0.00	16,794.16	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	17,951.00	17,951.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	26,821.00	26,821.00	0.00	0.00	0.00	0.00
31XX Food Services	12,379.48	12,379.48	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,000.00	0.00	0.00	2,000.00	0.00	0.00
<b>Totals</b>	306,181.64	287,387.48	16,794.16	2,000.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	306,181.64					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>					<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0896 Golden Ridge Elem</b>	Indirect/Direct	16,794.16 / 287,387.48		5.84%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0896 Golden Ridge Elem	0.0452	0.0434	0.0441	0.0429	5.84%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0896 Golden Ridge Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0896 Golden Ridge Elem	0.0452	0.0434	0.0441	0.0429	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0896 Golden Ridge Elem			4.45%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2018</u>	<u>SS Reclaasified Rate</u>
0949 Golden Ridge Elementary		

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.





## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**50 Teton 0951 Pendroy Elementary**

#### 0898 Pendroy Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	178,434.12	178,434.12	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,157.28	1,157.28	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,492.69	4,492.69	0.00	0.00	0.00	0.00
222X Educational Media Services	2,296.73	2,296.73	0.00	0.00	0.00	0.00
25XX Support Services - Business	34,426.64	306.25	34,120.39	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	12,754.42	12,754.42	0.00	0.00	0.00	0.00
27XX Student Transportation Services	727.09	727.09	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,905.12	0.00	0.00	1,905.12	0.00	0.00
<b>Totals</b>	236,194.09	200,168.58	34,120.39	1,905.12	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	236,194.09					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0898 Pendroy Elem</b>	Indirect/Direct	34,120.39 / 200,168.58	17.05%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0898 Pendroy Elem	0.0692	0.0678	0.0706	0.0835	17.05%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0898 Pendroy Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0898 Pendroy Elem	0.0692	0.0678	0.0706	0.0835	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0898 Pendroy Elem			8.77%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2018</u>	<u>SS Reclaasified Rate</u>
0951 Pendroy Elementary		

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

**8.77%**

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**50 Teton 0953 Greenfield Elementary**

#### 0900 Greenfield Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	367,780.88	367,780.88	0.00	0.00	0.00	0.00
21XX Support Services - Students	8,678.89	8,678.89	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,882.00	1,882.00	0.00	0.00	0.00	0.00
222X Educational Media Services	13,200.57	13,200.57	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	66,669.13	66,669.13	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,616.44	2,616.44	0.00	0.00	0.00	0.00
25XX Support Services - Business	23,623.18	5,113.42	18,509.76	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	80,438.65	80,438.65	0.00	0.00	0.00	0.00
27XX Student Transportation Services	52,559.87	52,559.87	0.00	0.00	0.00	0.00
31XX Food Services	42,996.81	42,996.81	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	4,000.00	4,000.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	61,060.69	0.00	0.00	61,060.69	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,262.00	0.00	0.00	5,262.00	0.00	0.00
<b>Totals</b>	730,769.11	645,936.66	18,509.76	66,322.69	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	730,769.11					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0900 Greenfield Elem</b>	Indirect/Direct	18,509.76 / 645,936.66	2.87%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0900 Greenfield Elem	0.0311	0.0319	0.0281	0.0302	2.87%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0900 Greenfield Elem	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0900 Greenfield Elem	0.0311	0.0319	0.0281	0.0302	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0900 Greenfield Elem			2.85%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2018</u>	<u>SS Reclaasified Rate</u>
0953 Greenfield Elementary	<b>Your Preliminary Rate by School System (SS) is:</b>	<b>2.85%</b>
This same rate is applied to both EL and HS in the same SS		

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

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Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**50 Teton 1072 Dutton/Brady K-12 Schools**

#### 1235 Dutton/Brady K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,326,288.45	1,326,288.45	0.00	0.00	0.00	0.00
21XX Support Services - Students	39,123.15	39,123.15	0.00	0.00	0.00	0.00
22XX Educational Media Services	20,931.18	20,931.18	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	142,792.35	142,792.35	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	77,616.39	77,616.39	0.00	0.00	0.00	0.00
25XX Support Services - Business	81,564.19	11,875.91	69,688.28	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	259,818.09	259,818.09	0.00	0.00	0.00	0.00
27XX Student Transportation Services	141,109.71	141,109.71	0.00	0.00	0.00	0.00
31XX Food Services	42,354.96	42,354.96	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	16,187.88	16,187.88	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	53,235.44	53,235.44	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	23,964.90	0.00	0.00	23,964.90	0.00	0.00
<b>Totals</b>	2,224,986.69	2,131,333.51	69,688.28	23,964.90	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,224,986.69					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

Line A	LE 1235 Dutton/Brady K-12 Schools	Indirect/Direct	69,688.28 / 2,131,333.51	2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
				3.27%		
Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	1235 Dutton/Brady K-12 Schools	0.0242	0.0244	0.0245	0.0244	3.27%
Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	1235 Dutton/Brady K-12 Schools	0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	1235 Dutton/Brady K-12 Schools	0.0242	0.0244	0.0245	0.0244	
Line E Five Year Average with 5% Discount	LE				2018	LE Reclaasified Rate
	1235 Dutton/Brady K-12 Schools				2.47%	
Line F Average of LE's contained under one School System Code (SS)					2018	SS Reclaasified Rate
	1072 Dutton/Brady K-12 Schools	Your Preliminary Rate by School System (SS) is:			2.47%	
		This same rate is applied to both EL and HS in the same SS				

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.